



Nebraska Application for Direct Payment Authorization

FORM
20DP

Submit application with \$10 application fee.

1 Your Nebraska ID Number	2 Federal Employer ID or Social Security Number	PLEASE DO NOT WRITE IN THIS SPACE
3 County of Business Location in Nebraska		

NAME AND LOCATION ADDRESS	NAME AND MAILING ADDRESS
Name Doing Business As (dba)	Name
Legal Name	
Street Address - Do Not Use PO Box	Street or Other Mailing Address
City State Zip Code	City State Zip Code

4 Accounting Period (Type of Tax Year)

(1) ☐ Calendar – January 1 to December 31 (2) ☐ Fiscal – 12 Month Ending (3) ☐ Fiscal – 52 or 53 Week Ending

5 Location of Books and Records

(1) ☐ Same as Location Address (2) ☐ Same as Mailing Address (3) ☐ Other Address (Indicate below)

Address City State Zip Code

6 Enter the estimated amount of your company's **annual** Nebraska taxable purchases of property and services, excluding purchases for which a resale certificate could be used.

\$ _____

7 Provide a general description of your business operations:

a. Business type: ☐ Retailer ☐ Lessor ☐ Wholesaler ☐ Manufacturer ☐ Service Provider ☐ Contractor ☐ Farmer/Rancher ☐ Other

b. If you sell a product or provide a service in Nebraska, describe the product or service:

8 Person to contact for information about your tax or tax accounting system.

Name	Title	Email	() Phone Number
Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete. If the application is approved, I agree to accrue and pay to the Tax Commissioner on or before the 20th day of the month following the date of purchase, lease, or rental, all sales and use taxes on purchases of taxable personal property and services. I agree, as the holder of a direct payment permit, not to use it for cash purchases or for purchases of motor vehicles, motorboats, lodging and related services, food and beverages, admissions, and items purchased for resale.			

sign
here

Signature of Owners, Partner, Member, Corporate Officer, or
Person Authorized by Attached Power of Attorney

Title

()
Phone Number

Date

Who May File. Any company that has annual purchases in Nebraska of at least \$3 million of taxable personal property and services, excluding purchases for which a resale certificate could be used, may apply for direct payment authorization. The application fee is \$10 and is not refundable.

If this application is approved, you will be issued a Direct Payment Permit (DPP). The effective date will be printed on the Permit. For additional information, refer to [Sales and Use Tax Reg-1-097](#).

Whenever a name or address change occurs, you should request an updated DPP containing the new information.

Mail application and \$10 fee to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98903, LINCOLN, NE 68509-8903.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), or 402-471-5729